

Accounting for Contractor Services (March 10, 2005)

Frequently Asked Questions and Implementing Guidance

1. Q - Is there a threshold above which the data is collected?

A - Data regarding contracts below small purchase threshold of \$25,000 need not be reported. However, individual delivery/purchase orders under \$25K must be reported if they are part of contract that is valued is at more than \$25K.

2. Q – This requirement starts on 8 March 2005– at what point must it be added into an ongoing procurement?

A – For any requirement that has not been solicited by March 8, 2005, requiring activities shall add Accounting for Contract Services to their requirement packages that are provided to the contracting officer.

3. Q - What about existing contracts?

A – Army organizations acquiring contracted services shall include the Accounting for Contract Services requirement in newly issued contracts, task/delivery orders and bi-laterally modified contracts. ***Existing contracts must be modified by September 30, 2005 to include this reporting requirement, except where it is anticipated that no additional work will be performed after September 30, 2005.*** The reporting shall take place prospectively from the date the requirement is added to the contract. ***An Army organization's compliance with this requirement will be a factor considered in assessing an organization's justification of its current resources, or requests for additional resources in departmental decisions.***

4. Q – When is the data collected?

A – Data may be entered into the CMR system at any time during the contract's period of performance, however data must be accurate and complete and entered into CMR during the data gathering period of 1 October through October 31 for every year, or part of a year, for which the contract is in force.

5. Q - Does the reporting CLIN have to be priced separately?

A - No. The solicitation will include the requirement in the PWS and a CLIN in Section B. The contractor will determine to price or not-separately-price the requirement.

6. Q- If Army MIPRs funds to another agency to contract for the Army, does the requirement still apply.

A – Yes.

7. Q – How has this policy been promulgated?

A – The Secretary of the Army memorandum, Accounting for Contract Services, dated 7 Jan 05, has been promulgated to all MACOMs. It will be used in the PPBS process to affect MACOM resources.

8. Q – Will this requirement require a Contract Data Requirement List in the contract and task orders?

A – No.

9. Q – Where does the contractor get information about entering data into the web site?

A –The web address is: <https://contractormanpower.army.pentagon.mil>. It contains a User's Manual, answers to frequently asked questions, help desk and facilities for arranging for training.

10. Q – How is the contractor's information protected?

A –Contract number and contractor identity will be treated as proprietary information when they are associated with the direct labor hours and direct labor dollars. At no time will any data be released to the public, with the contractor name and contract number associated with the data.

11. Q - Does this apply to Grants and Other Transactions?

A – No.

12. Q – What criteria should be used to determine if the contractor's proposed cost for this requirement are fair and reasonable?

A – It is estimated that a one time set up of XML schema should not exceed 20 hours per contractor. If a contractor provides a larger estimate, it is likely they do not properly understand the nature of the requirement and should be referred to the CMR help desk at the web site for training or reference. The CMR help desk will encourage contractors to centralize their set up of an XML schema uploading data from their existing payroll systems at the corporate level, rather than setting up separate XML schema's in each contractor's field office. Once the XML schema is set up, there should not be a direct charge for recurring reporting.

13. Q - What rate is to be reported, fully loaded or direct labor rate?

A – **No labor “rates” are reported for various labor categories.** The information is reported at an aggregated level of detail, that is, by Federal supply and service code function and location (i.e., zip code where the work is performed by the contractor or their sub-contractors). Instead of rates, the following is to be reported: the number of direct labor hours performed **for the reporting period**; the associated direct (unloaded) labor dollars **for the reporting period**; and total payments **for the reporting period**. The hours and dollars are to include **sub-contractors**. It is anticipated that the total payments for that reporting period under that contract will include loadings and other direct (non-labor) costs. In addition, total payments include what has already been paid to the contractor and what the contractor expects to be paid for the reported services.

14. Q – On a contract that contains a combination of supplies and services, in which case over 50% of the contract cost is for supplies and is therefore coded with a Federal supply and service code of 5895, is the contractor required to report to the manpower website?

A – Yes. The percentage of a contract that is a service is irrelevant. The requirement applies for **any** service that is not an incidental service covered in overhead (such as progress reports).

15. Q - On a contract that has a period of performance of less than 12 months, is the contractor required to report (i.e. one month period of performance (POP) for decontamination services of hazardous material suites?

A - Yes.

16. The language that is to be incorporated into the PWS states that the reporting period is "the period of performance not to exceed 12 months ending September 30th." If the POP is for 14 months, is the contractor required to report twice (after 12 months and then again after the two additional months in the next fiscal year?)

A - Yes.

17. Q - For Delivery Order type contracts, does the contractor report for each separate delivery order when awarded?

A – No data is reported until the performance that takes place during the reporting period is completed. All reporting is annual no later than October 31, 2005 for the period ending September 30. Reported information is based on discrete services by function, location and requiring activity. Task/delivery order number is one of the associated data elements required for these discrete

services reported by function, location, requiring activity, and period of performance.

18. Q – Are any functions covered under the Federal Supply and Service Codes (FSC) for services excluded from reporting?

A- Utilities are excluded.

19. Is data “entered” into the web site?

A - **No**. Each data element is **not** keyed into separate fields in the web site. Rather, a standardized XML format is used to upload the data into the web portal from a contractor’s payroll and accounting systems, with associated contract data. No data base is maintained at the web site. The web site is simply a data collection portal.

20. What if a contractor does not have the technical ability to use an XML format to upload their data?

A – An alternative means of providing data is to use Microsoft Excel 2003 to generate an XML. Earlier versions of Microsoft Excel can not be used because the XML functionality was released with version 2003. See the User’s Manual on CMR web site for further details on using excel. If a contractor lacks the technical ability to deal with Excel, the Requiring Activity can take report the data using the XML format or Excel. Again, this process is described in more detail in the User’s Manual.

21. Is the current CMR effort a continuation of an earlier effort to account for contract support to the Army which was terminated in 2000?

A – No. The prior effort used a non-standard clause; web-based data entry; required monthly reporting; and reported different data elements. The current effort is implemented as a requirement in the statement of work; uses an XML format to report the data; and is reported annually.

CMR applies to Army organizations that receive or benefit from contracted services. Please contact the Office of the Assistant Secretary of the Army, Manpower and Reserve Affairs (ASA-M&RA) with any policy questions on CMR at 703-614-8247 or 703-697-5290; Please contact the Contractor Manpower Reporting System web site at contractormanpower@hqda.army.mil; and the CMR help desk number at 703-377-6199 for any technical implementation questions.